

**COMMONWEALTH OF KENTUCKY  
KENTUCKY BOARD OF TAX APPEALS  
TENDERED APPEAL NO. K06-S-01**

**BILL AND THELMA SMITH**

**APPELLANT**

**V.**

**ORDER NO. K-19521**

**CITY OF ANCHORAGE**

**APPELLEE**

\* \* \* \* \*

The Kentucky Board of Tax Appeals has received a tendered appeal by Thelma Smith regarding certain property she owns in the City of Anchorage, Kentucky.

All appeals to the Kentucky Board of Tax Appeals must be timely filed in accordance with KRS 131.240(3) which states in pertinent part:

- (3)** Any party, including the Attorney General, on behalf of the Commonwealth, aggrieved by any ruling, order, or determination of any state or county agency charged with the administration of any taxing or licensing measure, may prosecute an appeal to the board by **filing a complaint or petition of appeal before the board within thirty (30) days from the date of the mailing of the agency's ruling, order, or determination.**

According to the records, the City of Anchorage issued a final ruling on February 24, 2006, regarding the property in issue. According to the above-referenced statute, the taxpayer, Thelma Smith, had thirty (30) days from February 24, 2006, to file an appeal with the Kentucky Board of Tax Appeals. The Appeal by Thelma Smith was not received by the Kentucky Board of Tax Appeal's until March 30, 2006, which is beyond the thirty (30) days period required by Kentucky law. Therefore, said appeal is not timely filed and the Kentucky Board of Tax Appeals is precluded from considering the issues raised in said appeal.

This is a final and appealable order. All final orders of this agency shall be subject to judicial review in accordance with the provisions of KRS Chapter 13B. A party shall institute an appeal by filing a petition in the Circuit Court of venue, as provided in the agency's enabling statutes, within thirty (30) days after the final order of the agency is mailed or delivered by personal service. If venue for appeal is not stated in the enabling statutes, a party may appeal to Franklin Circuit Court or the Circuit Court of the county in which the appealing party resides or operates a place of business. Copies of the petition shall be served by the petitioner upon the agency and all parties of record. The petition shall include the names and addresses of all parties to the proceeding and the agency involved, and a statement of the grounds on which the review is requested. The petition shall be accompanied by a copy of the final order.

A party may file a petition for judicial review only after the party has exhausted all administrative remedies available within the agency whose action is being challenged, and within any other agency authorized to exercise administrative review.

A petition for judicial review shall not automatically stay a final order pending the outcome of the review, unless:

- (a) An automatic stay is provided by statute upon appeal or at any point in the administrative proceedings;
- (b) A stay is permitted by the agency and granted upon request; or
- (c) A stay is ordered by the Circuit Court of jurisdiction upon petition.

Within twenty (20) days after service of the petition of appeal, or within further time allowed by the Circuit Court, the Kentucky Board of Tax Appeals shall transmit to the reviewing court the

Order No. K-19521

original or a certified copy of the official record of the proceeding under review in compliance with  
KRS 13B.140(3).

**DATE OF ORDER  
AND MAILING: May 19, 2006**

**KENTUCKY BOARD OF TAX APPEALS  
FULL BOARD CONCURRING**

**Nancy Mitchell  
Chair**